

Commonwealth of Massachusetts  
Department of Telecommunications and Energy  
Fitchburg Gas and Electric Light Company  
Docket Nos. D.T.E. 02-24/25  
Responses to the Division of Energy Resources First Set of Information Requests

---

**Request No. DOER 1- 34 (Electric):**

Please refer to page 408, RE" p 408 line 7. Do the "uncollectible accounts" include arrears on generation charges for SOS and DS customers?

**Response:**

The amount of uncollectible accounts of \$272,395 on line 15 of Schedule JLH 2-1, page 48, is from Schedule MHC 7-8, line 10 Bad Debt Expense for Cost of Service. Schedule MHC 7-8 adjusts test year per books bad debts expense to a proforma amount for cost of service ratemaking. In this calculation, Mr. Collin has removed the amount of \$168,089 "Recoverable Through SOS & Default Service" (Schedule MHC 7-8, line 9), which includes arrears on generation charges. Therefore, the uncollectible accounts of \$272,395 do not include generation charges for SOS and DS customers.

**Person Responsible:** Mark H. Collin